Income Tax - Military Servicepersons

How does a resident of Colorado serving in the military outside of the United States for 305 days of the year file a Colorado income tax return?

A serviceperson who is a full-year Colorado resident who spends at least 305 days of the tax year outside of the 50 state boundary of the United States of America while stationed outside of the United States of America for active military duty may file as a nonresident on their Colorado income tax return. The serviceperson's spouse may also file as a nonresident if they accompany the serviceperson outside of the country for at least 305 days of the tax year while they are stationed there on active military duty. A serviceperson or their spouse who meets the above criteria to file as a nonresident is not required to do so and may continue to file as a Colorado resident if they wish.

Please note that if this election is made, a taxpayer will not be eligible to claim the state sales tax refund for the year of the election.